

**EXHIBIT B****POTENTIAL PARTIES-IN-INTEREST**

<b>Debtor</b>	
PS America, Inc.	

<b>Lender</b>	
FirstMerit Bank, N.A.	

<b>Top 20 Creditors</b>	
Beaulieu	Building Plastics, Inc.
Carpenter Co.	Custom Wholesale Floors Inc
Daltile	Dixie Home
Elias WILF Corp.	Emser Tile LLC
Gulistan Carpet	Happy Floors
Kraus Source of Clarion, PA	Masland Carpets
Mohawk Factoring Inc.	Ohio Valley Flooring
Readers Wholesale Dist. Inc.	Shaw Industries Inc.
Stanton Carpet Corp.	T & L Distributing Co., Inc.
U S Floors	William M. Bird

<b>Creditors</b>	
Bank of America	Capital One
First Community	First National Bank
Leading Edge Marketing Inc.	PNC Bank
RBC Bank	

<b>Equity Holders</b>	
Cunningham, Wallace L.	Murray, David B.
Major, Martin	Murray, James L.
Malman, Arthur	Murray, John R.
Marett, Craig R.	Murray, Richard J., Jr.
Marett, John T.	Murray, Thomas W.
McCall, Deborah J.	Newbern, Rickey
Minniti, Anthony	Traweek, James W.

<b>Officers</b>	
Abbott, John	Adkins, Diane
Hilton, Robert	Marett, John
Marett, Kevin	Nesbitt, William, Jr
Newbern, Rickey	Pritchard, William
Traweek, James	Tremain, Michael
Yates, Stephen	

<b>Landlords</b>	
330 Fairfield Avenue, LLC	Atlantic Business Center L.C.
Boca Industrial Park, Ltd.	Brobel GP
Childress Klein Properties	Dover Properties Two, LLC
Downtown Investment Properties, LLC	Drexel Burnham Lambert Real Estate Associates I
Greenpoint, LLC	Hock/Bavar Stayton II Joint Venture, LLC
J.P. Gaillard, III	Lamesa Properties, Limited
Liberty Property Limited Partnership	Mattei Realty Corp.
Merritt-038, LLC	OMRLV Properties LLC
Parham Forest Associates	PS Buildings, Ltd.
Sharon G. Corp.	St. John Properties, Inc.
The Foundry Federal, LLC	Vista, L.P.
YBWSC Property, LLC	

<b>Parties-in-Interest</b>	
CCA Global Group	

<b>Utilities</b>	
Affordable	Alabama Power
All American Waste, LLC	Allegheny Power
Allegheny Power - Last Unit	Allied Waste Services
American Electric	Armstrong Cable
Artesian Water Company	AT & T
BGE	Centerpoint Energy
City Carting & Recycling	City of Bartlett
City of Columbus	City of Greensboro
City of Houston	City of Longwood
City of Raleigh	City of Richmond
City of Riverara Beach	City of Tampa
City of Webster	Columbia Gas
Connecticut Power	Consolidated Communications
Cook & Young Inc	CPS Energy
Cranberry Township	Delmarva Power
Direct Energy Services	Dominion
Dominion Gas	Dominion Virginia Power
Duke Energy	Duquesne Light
EMBARQ	Entergy
First Energy	Fort Bend County Water
FPL	Gexa Energy
Greenville Water System	Integrays
JEA	Jefferson Parish
KUB	MCUCS
Memphis Light, Gas & Water	Metro Water Services
Mobile Area Water	Mobile Gas

<b>Utilities</b>	
Nashville Electric	Nevada Power
New Mexico Gas Company	Ohio Edison
One Communications	One Communications
PAWC	PECO
Penn Power	Pepco / Gexa Energy
Piedmont Natural Gas	PNM
Progress Energy	PSNC
Qwest	Qwest - LD
Qwest - POM	Qwest - PRN
Qwest (US WEST)	Regional Water
Republic Services	Republic Waste
Republic Waste Service	Rumpke
San Antonio Water System	SCG
Southern Montgomery Co	TECO
Tri County	UI
VERIZON	Vogel
Volant Boro	Washington Gas
Waste Connections of TN, Inc	Waste Management
Windstream	Youngstown Water

<b>Employees</b>	
Abbott, John	Adkins, Diane
Alarcon, Paola	Aljets, Eric
Anderson, Trish	Andrews, Chance "Nicki"
Aoun, David	Arthur, Brian
AyalavDawin	Balanzategui, Carlos
Barrett, Terri	Barstow, Debra
Benton, Brian	Bhowanidin, Sharda
Boozer, Clinton	Bosley, Chad
Bourne, Trisha	Brady, Gayle
Brault, Jessica	Brezovsky, Paul Jr.
Brito, Rafael	Browder, James
Brown, Marvin	Bruzdewicz, Timothy
Burns, Melissa	Burns, Nickie
Buzzacco, Dominic	Byers, Dora
Camera, Tony	Campbell, Dorothy
Canada, Shawn	Carlton, Chad
Carlton, Kevin	Cascaden, Dana
Cercy, Christy	Christiansen, Samantha
Cleaveland, Robert	Cohen, Michael
Collins, Balinda	Conroy, Adam
Coomer, Andrew	Cooper, Karen
Costanzo, Susan	Courchaine, Joel
Crandal, Steven	Crawford, Jenny

<b>Employees</b>	
Cronin, Jessica	Crossman, Mark
Crouch, Melinda	Cusumano, Nicholas
Daigle, Tammy	DeCicco, Katie
DePreta, Larry	Derwin, Mike
Deshuk, Peter	Despas, Larry
Devito, David	Dillon, Jonathan
DiPietro, Courtney	Dipinto, Michele
Dorion, Magally	Dowe, Joshua
Downer, Robert Jr.	Draper, Robert Jr.
Duffield, Meghan	Duque, Allison
Duque, Cilia	Edwards, Kimberly
Elliott, Ricardo	Ellis, Donald
Ellison, Larry	Eperthener, Diana
Eubanks, Stephen	Evans, Lisa
Fair, Kathleen	Fanelli, Frank
Ferguson, Timothy	Fiordelisi, Angelo
Fisher, Steven	Fox, Jon
Frederick, Kellye	Fulford, Larry
Gallegos, Daniel	Gandy, Thomas
Gardiner, Billie Jeanne	Gardinier, Megan
Gardner, Malinda	Garman, David
Germroth, David	Gies, Todd
Golas, Joseph	Goldie, James
Goodloe, April	Graham, Charles
Griffin, Eric	Grzybowski, Christopher
Hall, Charles (Rick)	Hammitt, Carolyn
Harrison, Randall	Heacock, Todd
Henson, Olivia	Hernandez, Juan
Hilton, Robert	Hinkley, Daniel
Hinsley, Michael	Honey, Jeff
Howton, Stefanie	Hoydic, James
Huerta, Macimiano Jr.	Hughes, Brandy
Humphrey, William	Jackson, Mark
Joissin, Gustave "Rod"	Jones, Jason
Jorgensen, Matthew	Jorjorian-Furcho, Amanda
Kass, Jennifer	Keck, Kevin
Kennedy, Cheryl	Kenny, Michael
King, Candice	Knieriemen, Charles
Krzanowski, David	Kulmann, Charles
Labra, Conrado	Ladesic, Grace
Lanford, James	Lara, Juan
Lebeda, Robert	Lechner, Paul
Lenhardt, Ann Marie	Lewis, Jason
Lilley, Casey	Liquori, Charles

<b>Employees</b>	
Lopes, Michael	Lubin, David
Machika, Cathleen	Mahler, Tammy
Maietta, David	Mankin, Drew
Manning-Bolis, Lori	Marangoni, Vincent
Marett, John	Marett, Kevin
Marsico, Deborah	Matthews, Amy
Mauzey, Michael	Mazareigos, Wilfrido
McAnelly, Damon	McCormick, William "Mason"
McIlwain, Buffie	McNutt, David
McQuiston, Lovada	Mecannic, Robert
Medina, Michelle	Metzger, Robert
Meyerv, Jaqueline	Miller, Andrew
Miller, Glenn	Miller, Sandra
Moises, Marco	Montez, Manuel
Montgomery, Tricia	Moore, Julie
Musgrove, Jo "Caron"	Nagle, Sandra
Narvaez, Adrian	Nesbitt, William Jr.
Newbern, Rickey	Nichols, Brian
Nite, Krystal	Noble, Kimberly
Norris, Amy	Norris, Thomas
O'Connor, John	Olmedo, Jorge
Ontiberoz, Jeff	Orcutt, Amber
Osorio, Heriberto "Eddie"	Ostrow-Shea, K Shayne
Parramore, Ramon	Parsons [Shuler] Valerie
Penn, Michael	Perrone, William
Phillips, Jeneen	Poff, Terry
Poyer, Eric	Pritchard, William
Quiles, Migdalia	Raines, Kelly
Rambeau, Robin	Reed, Vanessa
Reyes, Andres	Ridge, Michael
Rivera, Ignacio 'Kiko'	Robbins, Sharon
Robison, Amanda	Rocco, Jr, John
Rodriguez, Katherine	Rogers, Sonja
Rossi, Ronda	Rupert, Dana
Scheihing, Kevin	Schmidt, Christian
Schulman, Jeremy	Schulman, Stephanie
Seaburn, Melanie	Sexton, David
Shaw, Steven	Shelton, Melanie
Slayton, Julie	Smith, Christian
Smith, Louis	Smith, Michael
Sorel, Arthur	Squires, Christopher
Sroufe, Paul	Stafford, Jason
Stanley, Melanie	Stark, Justin
Steckler, Cory	Steed, Kimberly

<b>Employees</b>	
Stelter, Marcy	Steptoe, Reginald
Stoner, Anne	Stoykovich, Eron
Suarez, Erika	Sullivan, John
Sunseri, Ryan	Taormina, Angelo
Tarlton, Kristin	Tartaglia, Steve
Taylor, Savannah	Taylor, Stefanie
Tayman, Phillip	Teterus, Thomas
Thornton, Redonda	Till, Barbara
Torres, Rubin	Traweek, James
Tremain, Michael	Troya, Marco
Vehling, Sara	Velgrube, Jana
Velit, Scott	Veltrop, Karin
Ventura, Michael	Vosdingh, Steve
Wade, Cornelius	Waibel, Susan
Walker, Stefanie	Wallak, Joseph
Weh, Jensen	Weiner, Brian
West, Beverly	West, Kelessa "Summer"
Whyte, Kathleen	Wilder, Mandison
Williams, Woody	Wilson, Gwendolyn
Wimer, William "Paul"	Woodard, Angela
Worrell, Cory	Wulff, Kathy
Wycoff, Wade	Yallaly, James
Yates, Stephen	Young, Steven